FILED COURT

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IN THE UNITED STATES COURT FOR THE DISTRICT OF ATTACH

CENTRAL DIVISION

BY: TEPUTY CLERK

UNITED STATES OF AMERICA,

Petitioner,

ORDER ADOPTING REPORT AND RECOMMENDATION

VS.

STAN M. FRANKLIN,

Respondent.

Case No. 2:07-CV-217

Before the Court is the Report and Recommendation issued by United States Magistrate Judge Brooke Wells on December 28, 2007, recommending that Respondent be compelled to comply with an IRS Summons dated November 9, 2006. The parties were notified by mail of their right to file objections to the Report and Recommendation within ten (10) days after receiving it. Neither party has filed an objection to the Report and Recommendation.

Having reviewed all relevant materials, including the reasoning set forth in the Magistrate Judge's Report and Recommendation, the Court ADOPTS the Report and Recommendation and finds that Respondent has failed to show cause why he should not be compelled to comply with the Summons.

Respondent is hereby ordered to provide Petitioner the information required by the Summons no later than 20 days after the date of this Order. The IRS offices are located at 50 South 200 East, Salt Lake City, Utah 84111.

IT IS SO ORDERED.

Dated this ______ day of January, 2008.

Dee Benson

United States District Judge